



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-12-342 "New construction – Assessment"**

**WAC 458-12-343 "New construction – Reports"**

Date last reviewed: **6/14/99**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/17/01**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**

<b>YES</b>	<b>NO</b>	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An



		Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Although there have been a number of cases heard before the BTA on the subject of valuing new construction, none of the information needs to be incorporated in these rules. I concur with the previous recommendation to update WAC 458-12-343.**

**2. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

### **3. LISTING OF DOCUMENTS REVIEWED:**

Statute(s) Implemented:

**RCW 36.21.070 “New construction building permits – Appraisal of building”  
New construction building permits - When property placed on  
assessment rolls”**

**RCW 84.41.041 “Physical inspection and valuation of taxable property required  
– Adjustments during intervals based on statistical data”**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Hayes v. King County Assessor, Docket No. 55055 (2001) - market value  
following renovations (addition new construction)**

**Schenck v. Douglas County Assessor, Docket No. 55195, (2000) - market value  
following placement of new modular home on land**

**Bulpin v. King County Assessor, Docket No. 54899 (2000) – market value  
following new construction after fire damage to condo**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**



#### 4. Review Recommendation:

☒ **Amend**

☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The previous recommendation was to leave WAC 458-12-242 as is and to amend 458-12-343. However, both reviews recommended that the information contained in the two rules be combined in one rule, which would outline all the pertinent regarding "new construction". This consolidated rule should contain clearer information about what data is considered when new construction is valued. The recommendation to consolidate these rules and expand the information regarding valuation of new construction is still valid.**

5. Manager action: Date: \_\_\_\_\_

☐ Reviewed and accepted recommendation

Amendment priority:

- ☐ 1  
☐ 2  
☐ 3  
☐ 4